

## SCHEDULES

### SCHEDULE 2

#### TRANSFER OF FUNCTIONS, ASSETS, LIABILITIES AND STAFF OF FIRE AUTHORITY FOR NORTHERN IRELAND

*Accounts: transitional arrangements*

- 6.—(1) In this paragraph “the relevant period” means the period—
- (a) beginning on 1st April 2006; and
  - (b) ending immediately before the appointed day.
- (2) The Board shall—
- (a) prepare a statement of accounts for the Authority in respect of the relevant period in such form and containing such information as the Department may direct;
  - (b) send copies of that statement to the Department and the Comptroller and Auditor General for Northern Ireland within such period after the end of the relevant period as the Department may direct.
- (3) The Comptroller and Auditor General shall—
- (a) examine, certify and report on the statement of accounts received by him under subparagraph (2)(b); and
  - (b) send a copy of his report to the Department.
- (4) The Department shall lay a copy of the statement of accounts and of the Comptroller and Auditor General’s report before the Assembly.